

ID: CCA\_2010040707191242

Number: **201017047**

Office:

Release Date: 4/30/2010

UILC: 6672.00-00

---

**From:**

**Sent:** Wednesday, April 07, 2010 7:19:53 AM

**To:**

**Cc:**

**Subject:** RE: Initial Statute Review Standards in TFRP cases

Good morning: Look at IRM 5.7.6.1.6. This seems to state pretty clearly that as long as the protest is filed within the appropriate time frame, it will be considered a timely appeal even if it is incomplete and efforts to perfect the appeal are unsuccessful. The protest should still be sent to Appeals as a timely appeal. At that point, Appeals will deal with the case according to their rules.